



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

March 27, 2009

Giang T. Nguyen, RN, MSN
Mental Health Director
Fresno County Department of Behavioral Health
5108 East Clinton Way, #108
Fresno, CA 93727

Dear Ms. Giang:

AUDIT REPORT – FRESNO COUNTY DEPARTMENT OF BEHAVIORAL HEALTH

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Fresno County Department of Behavioral Health for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

NET PROGRAM COSTS

	<u>Settled</u>		<u>Allowed</u>		<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 26,019,113	\$	22,411,101	\$	(3,608,012)
Federal Share of Healthy Families/Medi-Cal	\$ 105,604	\$	102,933	\$	(2,671)
State General Funds EPSDT Due State	\$ 6,434,920	\$	6,058,478	\$	(376,442)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Giang T. Nguyen, RN, MSN
March 27, 2009
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

Chuk Okemiri
for WALTER J. HILL, JR., MBA, EA
Chief of Audits

Chuk Okemiri
CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

yg 3/27/09

SCHEDULE 1

FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 23,124,131	\$ (3,472,822)	\$ 19,651,309
HEALTHY FAMILIES - FFP	(Sch. 2a)	105,604	(2,671)	102,933
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 23,229,735</u>	<u>\$ (3,475,493)</u>	<u>\$ 19,754,242</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 2,894,982	\$ (135,190)	\$ 2,759,792
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 2,894,982</u>	<u>\$ (135,190)</u>	<u>\$ 2,759,792</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 26,019,113	\$ (3,608,012)	\$ 22,411,101
HEALTHY FAMILIES - FFP		105,604	(2,671)	102,933
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 26,124,717</u>	<u>\$ (3,610,683)</u>	<u>\$ 22,514,034</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF		<u>\$ 6,434,920</u>	<u>\$ (376,442)</u>	<u>\$ 6,058,478</u>

Note: The As Settled amount includes a refund of \$540 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 121)

SCHEDULE 2

**FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	29,913,927	(1,637,421)	28,276,506
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	24,288	1,051	25,339
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	147,698	(3,735)	143,963
9. Total		<u>\$ 30,085,913</u>	<u>\$ (1,640,106)</u>	<u>\$ 28,445,807</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	130,286	2,661	132,947
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 130,286</u>	<u>\$ 2,661</u>	<u>\$ 132,947</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	29,807,929	(1,639,032)	28,168,897
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	147,698	(3,735)	143,963
25. Total		<u>\$ 29,955,627</u>	<u>\$ (1,642,767)</u>	<u>\$ 28,312,860</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 1,462,954	\$ (1,128,259)	\$ 334,695
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	2,798,236	(2,194,440)	603,796
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	1,462,408	(750,551)	711,857
29. Total		<u>\$ 5,723,598</u>	<u>\$ (4,073,250)</u>	<u>\$ 1,650,348</u>

**FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

			Audit		
			As Settled	Adjustments	As Audited
Amount Negotiated Rates Exceed Cost					
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$	0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)		0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0	0	0
36. Total		\$	<u>0</u>	<u>0</u>	<u>0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	5,818,204	\$ (283,534)	\$ 5,534,670
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	10,436,576	\$ (4,300,871)	\$ 6,135,705
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	<u>5,818,204</u>	<u>(283,534)</u>	<u>5,534,670</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$	14,770	\$ (374)	\$ 14,396
41. Healthy Families Administration	(MH1979, Ln 9)	\$	25,604	\$ 4,829	\$ 30,433
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	<u>14,770</u>	<u>(374)</u>	<u>14,396</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	1,121,919	\$ (129,597)	\$ 992,322
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	504,050	\$ (273,034)	\$ 231,016

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$	15,878,377	\$ (873,761)	\$ 15,004,616
46. Enhanced (Children)	(MH1979, Ln 17,17A)		15,787	683	16,470
47. Enhanced (Refugees)	(MH1979, Ln 18)		0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)		3,227,401	(2,224,263)	1,003,138
49. Administrative Reimbursement	(MH1979, Ln 6)		2,909,102	(141,767)	2,767,335
50. U.R. Skilled Professional	(MH1979, Ln 14)		841,439	(97,198)	744,242
51. U.R. Other	(MH1979, Ln 15)		252,025	(136,517)	115,508
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0	0	0
53. Subtotal- FFP		\$	<u>23,124,131</u>	<u>(3,472,822)</u>	<u>19,651,309</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)		0	0	0

56. Total SD/MC Reimbursement - FFP		\$	<u>23,124,131</u>	<u>(3,472,822)</u>	<u>19,651,309</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	96,003	\$ (2,427)	\$ 93,576
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)		9,600	(242)	9,358
60. Total Healthy Families Reimbursement - FFP		\$	<u>105,604</u>	<u>(2,670)</u>	<u>102,933</u>

61. Total - FFP (Ln 56 + Ln 60)		\$	<u>23,229,735</u>	<u>(3,475,492)</u>	<u>19,754,242</u>
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(To Sch. 1)

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(To Sch. 1)

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES To adjust mental health expenditures to agree with the County's records dated February 10, 2009. CMS PUB. 15-1 SEC. 2304	\$ 140,457,426	\$ (429,985)	\$ 140,027,441
2	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To adjust contract payments to agree with County's records dated February 10, 2009. CMS PUB. 15-1 SEC. 2304	\$ -	\$ (17,359,610)	\$ (17,359,610)
3	MH 1960	4	C	OTHER ADJUSTMENTS To adjust salaried and benefits to agree with County's records dated February 10, 2009. CMS PUB. 15-1 SEC. 2304	\$ (58,835,194)	\$ 298,837	\$ (58,536,357) *
4	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Managed Care Offset to agree with General Ledge. CMS PUB. 15-1 SEC. 2304	** \$ (58,536,357)	\$ (20,741)	\$ (58,557,098) *
5	MH 1960	4	C	OTHER ADJUSTMENTS To adjust FFS / ASO to agree with General Ledge. CMS PUB. 15-1 SEC. 2304	** \$ (58,557,098)	\$ (142,653)	\$ (58,699,751) *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Fresno		Provider Number	No. of Adj.		Fiscal Period Ended	
						00010	122		June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.							
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
6	MH 1960	6	C	MEDI-CAL ADJUSTMENTS FROM MH 1961			\$ 67,982	\$ (14,357)	\$ 53,625 *	
				To adjust Depreciations of Fixed Assets to agree with County's records dated February 10, 2009.						
				CMS PUB. 15-1 SEC. 2305						
7	MH 1960	6	C	MEDI-CAL ADJUSTMENTS FROM MH 1961			** \$ 53,625	\$ 75,181	\$ 128,806	
				To adjust Depreciations of Fixed Assets to agree with County's records						
				CMS PUB. 15-1 SEC. 2304						
				Admin	17,841					
				Mode	110,965					
					128,806					
8	MH 1960	9	C	SD/MC ADMINISTRATION			\$ 10436576	\$ (10436576)	\$ 0	
9	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION			\$ 25604	\$ (25604)	\$ 0	
10	MH 1960	11	C	NON-SD/MC ADMINISTRATION			\$ 3213221	\$ (3213221)	\$ 0	
info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS			\$ 13,675,401	\$ 0	\$ 13,675,401 *	
				To eliminate the reported allocation of Administrative Costs. Administrative costs will be redistributed to the proper cost centers after adjustments to administrative costs are made below.						
11	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS			** \$ 13,675,401	\$ (2,911,257)	\$ 10,764,144 *	
				To adjust Administrative Cost to agree with County's records dated February 10, 2009.						
				CMS PUB. 15-1 SEC. 2304						
* Balance carried forward to subsequent adjustment.										
** Balance brought forward from prior adjustment.										

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
12	MH1960	12	C	TOTAL ADMINISTRATIVE COST	** \$ 10,764,144	\$ (56,525)	\$ 10,707,619 *
				To reflect adjustment No. 4 and 7 (\$35,784).			
13	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 0	\$ 6,135,705	\$ 6,135,705
14	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 30,433	\$ 30,433
15	MH 1960	11	C	NON-SD/MC ADMINISTRATION	\$ 0	\$ 4,541,481	\$ 4,541,481
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 10,707,619	\$ 0	\$ 10,707,619
				To reallocate total administrative costs to Medi-Cal and non-Medi-Cal based on Gross Cost Method.			
16	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 1,121,919	\$ (1,121,919)	\$ 0
17	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 504,050	\$ (504,050)	\$ 0
18	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 50,288	\$ (50,288)	\$ 0
Info	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 1,676,257	\$ 0	\$ 1,676,257 *
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustments to utilization review costs.			
19	MH1960	16	C	TOTAL UTILIZATION REVIEW COST	** \$ 1,676,257	\$ (204,399)	\$ 1,471,858 *
				To adjust Utilization Review Cost to agree with County's records dated February, 10.09			
				CMS PUB. 15-1 SEC. 2304			
20	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 0	\$ 991,641	\$ 992,322
21	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 0	\$ 299,027	\$ 231,016
22	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 0	\$ 186,969	\$ 248,520
Info	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 1,471,858		\$ 1,471,858
				To reallocate Total Utilization Review Costs to SPMP, Other SD/MC Utilization Review, and Non-SD/MC Utilization Review based on directly allocated costs from the County Records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
23	Mh1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To adjust audited Direct Services to agree with the County's records dated February 10, 09 CMS PUB. 15-1 SEC. 2304	\$ 66,338,556	\$ (14,389,459)	\$ 51,949,097
24	Mh1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To adjust Direct Services in conjunction with adjustment No. 5, and 7	** \$ 51,949,097	\$ (31,688)	\$ 51,917,409
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
25	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05 - All OTHER SFC)	\$ 4,323,905	\$ 647,014	\$ 4,970,919
26	MH 1964	4	A	DAY SERVICES (MODE 10)	9,932,611	(2,129,446)	7,803,165
27	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1 + Program2)	42,948,223	(8,124,503)	34,823,720
28	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	0	1,052,520	1,052,520
29	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	7,545,244	(5,541,203)	2,004,041
30	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	1,588,573	(325,529)	1,263,044
Info	MH 1964	9	A	TOTAL	\$ <u>66,338,556</u>	\$ <u>(14,421,147)</u>	\$ <u>51,917,409</u>
				To include the effect of adjustments of 23 and 24 and distribute audited Direct Services costs (Medi-Cal Modes) to Other 24 Hour Services, Day Services, Outpatient Services Outreach Services, Medi-Cal Administrative Activities, and Support Services using Directly Allocated method.			
				<u>ADJUSTMENT TO REPORTED MAA MEDI-CAL ELIGIBILITY FACTOR</u>			
31	MH 1968	33	B	MEDI-CAL ELIGIBILITY FACTOR	70.05%	8.76%	78.81%
32	MH 1968	33	C	MEDI-CAL ELIGIBILITY FACTOR	70.05%	8.76%	78.81%
				To adjust the MAA Medi-Cal Eligibility Factor percentage to agree with County's records. CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			
Adj. No.	Form/ Sch.	Line	Col.	As Reported	Increase (Decrease)	As Adjusted	
ADJUSTMENTS TO REPORTED TOTAL UNITS							
33	MH 1966A	2	B	5,249	6	5,255	
34	MH 1966A	2	C	4,427	(17)	4,410	
35	MH 1966A	2	D	567	(2)	565	
36	MH 1966A	2	B	94,119	365	94,484	
37	MH 1966A	2	C	3,963	(117)	3,846	
38	MH 1966A	2	B	4,157,402	(760,298)	3,397,104	
39	MH 1966A	2	C	7,170,304	(1,174,904)	5,995,400	
40	MH 1966A	2	D	1,690,336	(443,820)	1,246,516	
41	MH 1966A	2	E	951,413	(462,455)	488,958	
Info	MH 1966A	2	B	1,590	0	1,590	
Info	MH 1966A	2	C	345	0	345	
42	MH 1966A	2	D	29,370	1,200	30,570	
43	MH 1966A	2	E	352,870	105	352,975	
Info	MH 1966A	2	F	8,055	0	8,055	
Info	MH 1966A	2	G	3,180	0	3,180	
44	MH 1966A	2	H	237,415	17,940	255,355	
Info	MH 1966A	2	I	5,385	0	5,385	
Info	MH 1966A	2	J	4,995	0	4,995	
Info	MH 1966A	2	K	549,000	0	549,000	
Info	MH 1966A	2	L	14,100	0	14,100	
Info	MH 1966A	2	M	11,085	0	11,085	
45	MH 1966A	2	N	559,930	1,200	561,130	
46	MH 1966A	2	O	128,140	2,295	130,435	
Info	MH 1966A	2	P	1,140	0	1,140	
47	MH 1966A	2	Q	135,090	(525)	134,565	
Info	MH 1966A	2	R	1,785	0	1,785	
Info				16,121,255	(2,819,027)	13,302,228	
TOTAL							
To adjust total units to agree with County records.							
CMS PUB. 15-1 SEC.2304							
* Balance carried forward to subsequent adjustment.							
** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
48	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	2,559,837	94,314	2,654,151 *
49	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	7,500,335	(47,823)	7,452,512 *
50	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	34,951	(34,751)	200 *
51	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	94,057	(92,888)	1,169 *
52	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	3,515	289	3,804 *
53	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	5,258	8,317	13,575 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	0	0	0 *
54	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	10,010	12,717	22,727 *
55	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	33,905	49,058	82,963 *
				TOTAL	<u>10,241,868</u>	<u>(10,767)</u>	<u>10,231,101 *</u>
				To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated December 10, 2008 (Excluding disallowed claims). The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 2,654,151	0	2,654,151 *
56	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 7,452,512	(330)	7,452,182 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 200	0	200 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 1,169	0	1,169 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 3,804	0	3,804 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 13,575	0	13,575 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 22,727	0	22,727 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 82,963	0	82,963 *
				TOTAL	<u>** 10,231,101</u>	<u>(330)</u>	<u>10,230,771 *</u>
				To adjust the State DMH Approved Claims Report dated December 10, 2008 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
57	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 2,654,151	(8,747)	2,645,404 *
58	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 7,452,182	(3,167)	7,449,015 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 200	0	200 *
59	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 1,169	(45)	1,124 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 3,804	0	3,804 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 13,575	0	13,575 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 22,727	0	22,727 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 82,963	0	82,963 *
				TOTAL	** <u>10,230,771</u>	<u>(11,959)</u>	<u>10,218,812</u> *
				To adjust the DMH Approved Claims Report to exclude units of Service/Time which were provided by an uncertified provider (prov # 1007, 1041, 1045).			
60	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 2,645,404	(194,790)	2,450,614 *
61	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 7,449,015	(305,268)	7,143,747 *
62	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 200	34,751	34,951 *
63	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 1,124	92,992	94,116 *
64	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 3,804	266	4,070 *
65	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 13,575	(7,148)	6,427 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
66	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 22,727	(12,642)	10,085 *
67	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 82,963	(49,139)	33,824 *
				TOTAL	** <u>10,218,812</u>	<u>(440,978)</u>	<u>9,777,834</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 68 through 70 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Fresno				00010	122	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u>			
				<u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 2,450.614	0	2,450.614 *
68	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 7,143.747	(330)	7,143.417 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 34,951	0	34,951 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 94,116	0	94,116 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 4,070	0	4,070 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 6,427	0	6,427 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 10,085	0	10,085 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 33,824	0	33,824 *
				TOTAL	** 9,777,834	(330)	9,777,504 *
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
69	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 2,450.614	(854)	2,449.760 *
70	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 7,143.417	(62)	7,143.355 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 34,951	0	34,951 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 94,116	0	94,116 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 4,070	0	4,070 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 6,427	0	6,427 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 10,085	0	10,085 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 33,824	0	33,824 *
				TOTAL	** 9,777,504	(916)	9,776,588 *
				To adjust the County records to exclude Mode 15 units which were provided by an uncertified provider (prov # 1041, 1045).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
71	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 2,449,760	29,358	2,479,118 *
72	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 7,143,355	70,376	7,213,731 *
73	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 34,951	(30,098)	4,853 *
74	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 94,116	(81,153)	12,963 *
75	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 4,070	(375)	3,695 *
76	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 6,427	(300)	6,127 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
77	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 10,085	(15)	10,070 *
78	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 33,824	(258)	33,566 *
				TOTAL	<u>9,776,588</u>	<u>(12,465)</u>	<u>9,764,123</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units or the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Fresno				00010	122	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>	<u>As Settled</u>	<u>Adjustments</u>	<u>As Audited</u>
79	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	1,034,141	26,498	1,060,639 *
80	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	3,208,405	10,436	3,218,841 *
81	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	0	30	30 *
82	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	0	150	150 *
83	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	0	3,064	3,064 *
84	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	0	5,955	5,955 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	0	0	0 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	0	1,030	1,030 *
				TOTAL	<u>4,242,546</u>	<u>47,163</u>	<u>4,289,709 *</u>
				To adjust the above mentioned settled units of service/time for the Contract Providers to agree with the State DMH Approved Claims Report dated December 10, 2008 (Excluding disallowed claims). The auditor submitted workpapers to the County which shows the details of the above adjustments.			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 1,060,639	0	1,060,639 *
85	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 3,218,841	(240)	3,218,601 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 30	0	30 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 150	0	150 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 3,064	0	3,064 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 5,955	0	5,955 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 0	0	0 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 1,030	0	1,030 *
				TOTAL	<u>** 4,289,709</u>	<u>(240)</u>	<u>4,289,469 *</u>
				To adjust the State DMH Approved Claims Report dated December 10, 2008 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>	As Settled	Adjustments	As Audited
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 1,060,639	0	1,060,639 *
86	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 3,218,601	(753)	3,217,848 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 30	0	30 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 150	0	150 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 3,064	0	3,064 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 5,955	0	5,955 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 0	0	0 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 1,030	0	1,030 *
				TOTAL	** 4,289,469	(753)	4,288,716 *
				To adjust the State DMH Approved Claims Report dated December 10, 2008 to exclude units under ODD FELLOW REVEKAH (Le# 00255) which did not submit cost report.			
87	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 1,060,639	(8,415)	1,052,224 *
88	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 3,217,848	(26,405)	3,191,443 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 30	0	30 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 150	0	150 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 3,064	0	3,064 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 5,955	0	5,955 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 0	0	0 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 1,030	0	1,030 *
				TOTAL	** 4,288,716	(34,820)	4,253,896 *
				To adjust the State DMH Approved Claims Report dated December 10, 2008 to exclude Mode 15 SFC60 units which were provided by uncertified providers of Homeless Outreach (Prov# 10AI).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>	As Settled	Adjustments	As Audited
89	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 1,052,224	(18,863)	1,033,361 *
90	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 3,191,443	15,376	3,206,819 *
91	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 30	750	780 *
92	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 150	1,545	1,695 *
93	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 3,064	(3,064)	0 *
94	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 5,955	(3,998)	1,957 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 0	0	0 *
95	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 1,030	(1,030)	0 *
				TOTAL	** <u>4,253,896</u>	<u>(9,284)</u>	<u>4,244,612</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 96 through 100 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments.			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 1,033,361	0	1,033,361 *
96	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 3,206,819	(240)	3,206,579 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 780	0	780 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 1,695	0	1,695 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 0	0	0 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 1,957	0	1,957 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 0	0	0 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 0	0	0 *
				TOTAL	** <u>4,244,612</u>	<u>(240)</u>	<u>4,244,372</u> *
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Fresno				00010	122	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>	As Settled	Adjustments	As Audited
97	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 1,033,361	(8,055)	1,025,306 *
98	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 3,206,579	(24,740)	3,181,839 *
99	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 780	(330)	450 *
100	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 1,695	(1,155)	540 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 0	0	0 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 1,957	0	1,957 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 0	0	0 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 0	0	0 *
				TOTAL	** 4,244,372	(34,280)	4,210,092 *
				To adjust the County's records to exclude Mode 15 SFC60 units which were provided by uncertified providers of Homeless Outreach (Prov# 10AI).			
101	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 1,025,306	1,222	1,026,528 *
102	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 3,181,839	(5,166)	3,176,673 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 450	0	450 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 540	0	540 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 0	0	0 *
103	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 1,957	(475)	1,482 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 0	0	0 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 0	0	0 *
				TOTAL	** 4,210,092	(4,419)	4,205,673 *
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units or the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Fresno				00010	122	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>	As Settled	Adjustments	As Audited
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 1,026,528	0	1,026,528
104	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 3,176,673	(110)	3,176,563
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 450	0	450
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 540	0	540
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 0	0	0
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 1,482	0	1,482
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 0	0	0
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 0	0	0
				TOTAL	** 4,205,673	(110)	4,205,563
				To adjust units of service/time of Mental Health System (Le# 00138) to exclude units (Mode 15 SFC 70) which are more than the total units.			
				<u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUES - COUNTY</u>			
105	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUES 07/01/03 - 09/30/03	\$ 35,883	\$ (362)	\$ 35,521
106	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUES 10/01/03 - 06/30/04	94,403	3,023	97,426
					\$ 130,286	\$ 2,661	\$ 132,947
				To adjust patient and other payor revenues to agree with the County's records and supporting documentation			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
107	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 8,849,815	\$ (253,861)	\$ 8,595,954
108	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 23,124,131	\$ (3,472,822)	\$ 19,651,309
109	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	105,604	(2,670)	102,933
Info				TOTAL REIMBURSEMENT - COUNTY	\$ <u>23,229,735</u>	\$ <u>(3,475,492)</u>	\$ <u>19,754,242</u>
110	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 2,894,982	\$ (135,190)	\$ 2,759,792
Info	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	0	0	0
Info				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	\$ <u>2,894,982</u>	\$ <u>(135,190)</u>	\$ <u>2,759,792</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Fresno				00010	122	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
111	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 35,240,660	\$ (1,892,893)	\$ 33,347,767
112	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 41,036,224	\$ (43,088)	\$ 40,993,136 *
113	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated August 23, 2005. This report covered the period from April 1, 2004 through June 30, 2004.	\$ 19,414,208	\$ (43,088)	\$ 19,371,120 *
114	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 40,993,136	\$ 43,088	\$ 41,036,224 *
115	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 107 and 108 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 100 and 101 below.	** \$ 19,371,120	\$ 43,088	\$ 19,414,208 *
116	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 41,036,224	\$ (1,367)	\$ 41,034,857
117	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.	** \$ 19,414,208	\$ (1,367)	\$ 19,412,841
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Fresno				00010	122	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
118	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust Net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 6,435,460	\$ (376,982)	\$ 6,058,478
119	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated August 23, 2005. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.	\$ 6,435,460	\$ (17,002)	\$ 6,418,458 *
120	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 114 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 116 below.	** \$ 6,418,458	\$ 17,002	\$ 6,435,460 *
121	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.	** \$ 6,435,460	\$ (540)	\$ 6,434,920
122	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows: Audited Net Cost Settlement Amount Adj. 118 \$ 6,058,478 Less Audited State General Fund Distribution Adj. 121 \$ (6,434,920) Net State General Funds due to State <u>\$ (376,442)</u>	\$ 0	\$ (376,442)	\$ (376,442)
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

FINDING NO 1: MEDICAL CERTIFICATION

Our examination disclosed that County and Contract Providers claimed and were reimbursed for services for which the services were not Certified Medi-Cal providers.

AUDIT AUTHORITY

1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations 413
3. Title 31. SUBTITLE III. CHAPTER 37. CLAIMS SUBCHAPTER III. 3729.False claims (a)(1)(2)
4. California Code of Regulations 1810.435

RECOMMENDATION

We recommend that County should exercise due care to ensure that it is in compliance with Welfare and Institutions Code, Section 14043.6 when submitting claims for reimbursement for services provided to Medi-Cal beneficiaries.

AUDITEE RESPONSE*

FINDING NO 2: ALLOCATION OF SD / MEDI-CAL ADMINISTRATIVE COST

Our examination disclosed that County allocated administrative costs based on units of service. This was confirmed by the County during the exit conference. The County submitted working papers identifying units of service as the methodology used to allocate the Short-Doyle / Medi-Cal (SD/MC) and Non SD/MC administrative cost. This method is not an approved method in determining the allocation between Short-Doyle Medi-Cal program, Healthy Families program and Non-Short-Doyle Medi-Cal program, per the cost report instruction manual.

Per cost report instruction, the three accepted methodologies are:

1. Relative value based on units and published charges, or
2. The gross costs of each program, or
3. The percentage of Medi-Cal recipients in the population served by the county.

In the absence of an approved allocation method that can be properly supported, gross cost method will be applied for allocation of Administrative Cost.

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

AUDIT AUTHORITY

1. 42 Code of Federal Regulation (CFR) Sections 413.20 and 413.24
2. CMS Pub. 15-1, Section 2304
3. California Code Regulations, Title 9, Section 640
4. DMH Letter No. 05-10

RECOMMENDATION

We recommend that the County should review the Cost Report Instructions Manual and select an appropriate method of allocating administrative costs between SD/MC and Non-SD/MC. The method selected should be on a consistent basis from year to year.

AUDITEE'S RESPONSE*

FINDING NO 3: PHASE II FFS CONSOLIDATION (OUTPATIENT) COST

County's records show that payments made in FY 2003-04 for services provided in FY 2002-03 (item 1) were removed, and payments made in FY 2004-05 for services provided in FY2003-04 (item 2) were added. Our examination disclosed that the item 1 did not consistent with the costs added to FY 2002-03 during the previous year audit.

RECOMMENDATION

We recommend that the County should exercise due care in the preparation of its cost report. All records utilized in the preparation of the SD/MC cost report must be properly documented, kept and readily available for review by auditors. Supporting documentation must be properly labeled and have an audit trail. This will facilitate the completion of the audit in a timely manner.

AUDITEE'S RESPONSE*

FINDING NO 4: DEPRECIATION POLICY AND SCHEDULE

Our examination disclosed that County depreciation policy does not include life of the assets being depreciated. Life of the asset describes the economic useful life of the asset and that is the main object used to determine allowable depreciation. If an asset has no determinable economic life, there would be no need to depreciate such an asset.

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

AUDIT AUTHORITY

Code of Federal Regulations 42 CFR 413.24/413.50/413.53

RECOMMENDATION

We recommend that County shall assign asset life to assets when they are acquired to be used in the operation of providing SD/MC program activities. The amount of depreciation allowed for an asset used to provide SD/MC services would be based on the life of the asset. Assets with zero or indeterminable life cannot be depreciated such as land.

AUDITEE RESPONSE*

FINDING NO 5:

BILLING SERVICE

Our examination disclosed that the County improperly billed Short-Doyle/Medi-Cal for services provided to CalWORKS beneficiaries. These are non Medi-Cal related services because the service is funded by the Department of Social Services. The result of this error is over overpayment of FFP and SGF.

AUDIT AUTHORITY

Code of Federal Regulations 42 CFR 413.20/413.24/413.50/413.53

RECOMMENDATION

We recommend that County should exercise due care when billing for services provided to programs beneficiaries to ensure that the risk of over-billing and reimbursement is eliminated to a minimum level.

AUDITEE RESPONSE*

*Note: County responses will be part of this audit report and will be incorporated when received from the County.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: Fresno
County Code: 10

Legal Entity: FRESNO COUNTY DEPARTMENT C		A	B	C
Legal Entity Number: 00010		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	80,345,109	59,682,332	140,027,441
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(17,359,610)	(17,359,610)
4	Other Adjustments from MH 1962	(34,346,461)	(24,353,290)	(58,699,751)
5	Total Costs Before Medi-Cal Adjustments	45,998,648	17,969,432	63,968,080
6	Medi-Cal Adjustments from MH 1961		128,806	128,806
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			64,096,886
	Administrative Costs (County Only)			
9	SD/MC Administration			6,135,705
10	Healthy Families Administration			30,433
11	Non-SD/MC Administration			4,541,481
12	Total Administrative Costs			10,707,619
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			992,322
14	Other SD/MC Utilization Review			231,016
15	Non-SD/MC Utilization Review			248,520
16	Total Utilization Review Costs			1,471,858
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			51,917,409
19	Total Costs - Lines 9 through 18			64,096,886

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

**MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (08/04)**

FISCAL YEAR 2003 - 2004

County: Fresno
County Code: 10

Legal Entity: FRESNO COUNTY DEPARTMENT O		A	B	C
Legal Entity Number: 00010		Salaries and Benefits	Other	Total Adjustments
1	Equipment Depreciation		128,806	128,806
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		128,806	128,806

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

OTHER ADJUSTMENTS

MH 1962 (08/04)

FISCAL YEAR 2003 - 2004

County: Fresno
County Code: 10

Legal Entity: FRESNO COUNTY DEPARTMENT O		A	B	C
Legal Entity Number: 00010		Salaries and Benefits	Other	Total Adjustments
1		(34,346,461)	(24,353,290)	(58,699,751)
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(34,346,461)	(24,353,290)	(58,699,751)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH
FISCAL YEAR 2003 - 2004

County: Fresno
County Code: 10

Legal Entity: FRESNO COUNTY DEPARTMENT OF MENTAL HEAL		A
Legal Entity Number: 00010		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	51,917,409
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	4,970,919
4	Day Services (Mode 10)	7,803,165
5	Outpatient Services (Mode 15 Program 1 + Program 2)	34,823,720
6	Outreach Services (Mode 45)	1,052,520
7	Medi-Cal Administrative Activities (Mode 55)	2,004,041
8	Support Services (Mode 60)	1,263,044
9	Total - Lines 2 through 8	51,917,409

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Fresno
County Code: 10

Legal Entity: FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH			CR	CR	CR	CAW		
Legal Entity Number: 00010			A	B	C	D	E	F
Mode: 05 - Other 24 Hour Services (All Other SFC)			Mode Total	Service Function 20	Service Function 40	Service Function 65	Service Function 20	Service Function
1	Allocation Percentage		100.00%	68.05%	30.07%	1.88%		
2	Total Units			5,255	4,410	565	44	
3	Gross Cost		4,970,919	3,382,546	1,494,966	93,407		
4	Cost per Unit			643.68	338.99	165.32		
5	SMA per Unit			489.49	276.02	134.63	489.49	
6	Published Charge per Unit			575.00	277.00	135.00	575.00	
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03		925	975	64		
8A		10/01/03 - 06/30/04		1,661	2,814	356		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units			2,669	621	145	44	
13	Medi-Cal Costs	07/01/03 - 09/30/03	936,506	595,405	330,520	10,581		
13A		10/01/03 - 06/30/04	2,081,940	1,069,155	953,931	58,855		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	730,514	452,778	269,120	8,616		
14A		10/01/03 - 06/30/04	1,637,691	813,043	776,720	47,928		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	810,590	531,875	270,075	8,640		
15A		10/01/03 - 06/30/04	1,782,613	955,075	779,478	48,060		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		1,952,473	1,717,986	210,516	23,972		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 1 OF 1

FISCAL YEAR 2003 - 2004

County: Fresno County Code: 10			CR	CR	CAW			
Legal Entity: FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH			A	B	C	D	E	F
Legal Entity Number: 00010				Service	Service	Service	Service	Service
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function
				25	85	25		
1	Allocation Percentage		100.00%	91.75%	8.25%			
2	Total Units			94,484	3,846	1,666		
3	Gross Cost		7,803,185	7,159,749	643,416			
4	Cost per Unit			75.78	167.29			
5	SMA per Unit			85.68	183.46	85.68		
6	Published Charge per Unit			86.00	160.18	86.00		
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03		12,421	560			
8A		10/01/03 - 06/30/04		37,909	1,668			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04		14	85			
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04		32				
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		63	22			
11A		10/01/03 - 06/30/04		322	4			
12	Non-Medi-Cal Units			43,723	1,507	1,666		
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,034,916	941,231	93,685			
13A		10/01/03 - 06/30/04	3,151,692	2,872,644	279,048			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,166,969	1,064,231	102,738			
14A		10/01/03 - 06/30/04	3,554,054	3,248,043	306,011			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,157,907	1,068,206	89,701			
15A		10/01/03 - 06/30/04	3,527,354	3,260,174	267,180			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04	15,281	1,061	14,220			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04	16,794	1,200	15,594			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04	14,819	1,204	13,615			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04	2,425	2,425				
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04	2,742	2,742				
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04	2,752	2,752				
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	8,454	4,774	3,680			
29A		10/01/03 - 06/30/04	25,069	24,400	669			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	9,434	5,398	4,036			
30A		10/01/03 - 06/30/04	28,323	27,589	734			
31	Healthy Families Published Charges	07/01/03 - 09/30/03	8,942	5,418	3,524			
31A		10/01/03 - 06/30/04	28,333	27,692	641			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		3,565,327	3,313,214	252,113			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Fresno County Code: 10			CR		CR	CR	CR	CAW	CAW
Legal Entity: FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00010			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				09	59	60	70	03	59
1	Allocation Percentage		100.00%	21.36%	48.61%	18.72%	5.91%	1.34%	3.72%
2	Total Units			3,397,104	5,995,400	1,246,516	488,958	168,816	392,041
3	Gross Cost		32,812,831	7,008,415	15,951,078	6,141,001	1,940,323	438,911	1,219,841
4	Cost per Unit			2.06	2.66	4.93	3.97	2.60	3.11
5	SMA per Unit			1.83	2.36	4.37	3.52	1.83	2.36
6	Published Charge per Unit			2.38	2.75	4.50	4.43	2.38	2.75
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		630,109	1,129,807	230,885	66,277		
8A		10/01/03 - 06/30/04		1,707,699	3,193,433	681,913	205,373		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		665	3,848	200	140		
9A		10/01/03 - 06/30/04		965	10,309	1,050	540		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		1,020	2,045	420	30		
10A		10/01/03 - 06/30/04		785	3,850	365	225		
10B	Enhanced SD/MC (Refugees) Units		07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		1,895	6,440	480	1,170		
11A		10/01/03 - 06/30/04		8,245	20,440	2,310	2,245		
12	Non-Medi-Cal Units			1,045,721	1,625,228	328,893	212,958	168,816	392,041
13	Medi-Cal Costs	07/01/03 - 09/30/03	5,706,329	1,299,950	3,005,911	1,137,462	263,006		
13A		10/01/03 - 06/30/04	16,193,819	3,523,078	8,496,297	3,359,466	814,978		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	5,061,706	1,153,099	2,666,345	1,008,967	233,295		
14A		10/01/03 - 06/30/04	14,364,864	3,125,089	7,536,502	2,979,960	722,913		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	5,939,218	1,499,659	3,106,969	1,038,983	293,607		
15A		10/01/03 - 06/30/04	16,824,675	4,064,324	8,781,941	3,068,609	909,802		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	13,151	1,372	10,238	985	556		
17A		10/01/03 - 06/30/04	36,734	1,991	27,428	5,173	2,143		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	11,665	1,217	9,081	874	493		
18A		10/01/03 - 06/30/04	32,584	1,766	24,329	4,589	1,901		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	13,685	1,583	10,582	900	620		
19A		10/01/03 - 06/30/04	37,764	2,297	28,350	4,725	2,392		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	9,733	2,104	5,441	2,069	119		
21A		10/01/03 - 06/30/04	14,554	1,619	10,243	1,798	893		
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	8,634	1,867	4,826	1,835	106		
22A		10/01/03 - 06/30/04	12,910	1,437	9,086	1,595	792		
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	10,074	2,428	5,624	1,890	133		
23A		10/01/03 - 06/30/04	15,095	1,868	10,588	1,643	997		
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	28,051	3,909	17,134	2,365	4,643		
29A		10/01/03 - 06/30/04	91,681	17,010	54,382	11,380	8,909		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	24,882	3,468	15,198	2,098	4,118		
30A		10/01/03 - 06/30/04	81,324	15,088	48,238	10,095	7,902		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	29,563	4,510	17,710	2,160	5,183		
31A		10/01/03 - 06/30/04	96,173	19,623	56,210	10,395	9,945		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		10,718,780	2,157,381	4,324,005	1,620,302	845,077	438,911	1,219,841

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Fresno County Code: 10			CAW	CAW				
Legal Entity: FRESNO COUNTY DEPARTMENT OF MENTAL HEA			H	I	J	K	L	M
Legal Entity Number: 00010			Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)			Function	Function	Function	Function	Function	Function
			60	70				
1	Allocation Percentage		0.26%	0.09%				
2	Total Units		22,863	13,903				
3	Gross Cost		85,366	27,897				
4	Cost per Unit		3.73	2.01				
5	SMA per Unit		4.37	3.52				
6	Published Charge per Unit		4.50	4.43				
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03						
8A		10/01/03 - 06/30/04						
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units		22,863	13,903				
13	Medi-Cal Costs	07/01/03 - 09/30/03						
13A		10/01/03 - 06/30/04						
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03						
14A		10/01/03 - 06/30/04						
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		85,366	27,897				

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Fresno
County Code: 10

Legal Entity: FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00010			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				01	10	40	60	03	11
1	Allocation Percentage		100.00%	0.05%	0.01%	1.13%	21.40%	0.40%	0.18%
2	Total Units			1,590	345	30,570	352,975	8,055	3,180
3	Gross Cost		2,010,889	1,025	257	22,772	430,263	8,015	3,657
4	Cost per Unit			0.64	0.74	0.74	1.22	1.00	1.15
5	SMA per Unit			1.83	2.36	2.36	4.37	1.83	2.36
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		510	75	5,280	50,130	1,920	795
8A		10/01/03 - 06/30/04		915	240	20,850	159,760	5,805	2,385
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04					330		
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			165	30	4,440	142,755	330	
13	Medi-Cal Costs	07/01/03 - 09/30/03	393,346	329	56	3,933	61,107	1,911	914
13A		10/01/03 - 06/30/04	1,306,718	590	179	15,531	194,741	5,776	2,743
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,059,224	933	177	12,461	219,068	3,514	1,876
14A		10/01/03 - 06/30/04	3,570,945	1,674	566	49,206	698,151	10,623	5,629
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	163						
21A		10/01/03 - 06/30/04	891				402		
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	425						
22A		10/01/03 - 06/30/04	2,717				1,442		
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		309,772	106	22	3,307	174,013	328	

DEPARTMENT OF MENTAL HEALTH
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DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

MHS MHS MHS MHS MHS MHS MHS

Legal Entity: FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH			H	I	J	K	L	M	N
Legal Entity Number: 00010			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)			41	04	12	42	04	13	43
1	Allocation Percentage		14.58%	0.21%	0.22%	24.73%	0.55%	0.50%	25.21%
2	Total Units		255,355	5,385	4,995	549,000	14,100	11,085	561,130
3	Gross Cost		293,093	4,199	4,503	497,222	11,035	10,032	506,942
4	Cost per Unit		1.15	0.78	0.90	0.91	0.78	0.91	0.90
5	SMA per Unit		2.36	1.83	2.36	2.36	1.83	2.36	2.36
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	46,170	555	270	130,830	2,970	1,950	121,515
8A		10/01/03 - 06/30/04	143,445	4,815	4,695	390,690	10,770	9,075	406,495
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03				120			60
10A		10/01/03 - 06/30/04				180			360
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		65,740	15	30	27,180	360	60	32,700
13	Medi-Cal Costs	07/01/03 - 09/30/03	52,993	433	243	118,491	2,324	1,765	109,780
13A		10/01/03 - 06/30/04	164,644	3,755	4,232	353,843	8,429	8,213	367,240
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	108,961	1,016	637	308,759	5,435	4,602	286,775
14A		10/01/03 - 06/30/04	338,530	8,811	11,080	922,028	19,709	21,417	959,328
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03				109			54
21A		10/01/03 - 06/30/04				163			325
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03				283			142
22A		10/01/03 - 06/30/04				425			850
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		75,455	12	27	24,617	282	54	29,542

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Fresno		TBS	ASO	ASO	ASO			
County Code: 10								
Legal Entity: FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH		O	P	Q	R	S	T	U
Legal Entity Number: 00010		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)		58	14	44	60			
1	Allocation Percentage	4.20%	0.05%	6.44%	0.14%			
2	Total Units	130,435	1,140	134,565	1,785			
3	Gross Cost	84,477	1,094	129,487	2,815			
4	Cost per Unit	0.65	0.96	0.96	1.58			
5	SMA per Unit	2.36	2.36	2.36	4.37			
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	11,635	180	31,875	435		
8A		10/01/03 - 06/30/04	116,505	960	102,150	1,350		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units		2,295		540			
13	Medi-Cal Costs	07/01/03 - 09/30/03	7,535	173	30,672	686		
13A		10/01/03 - 06/30/04	75,455	921	98,296	2,129		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	27,459	425	75,225	1,901		
14A		10/01/03 - 06/30/04	274,952	2,266	241,074	5,900		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		1,486		520			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Fresno
County Code: 10

CR

Legal Entity: FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH		A	B	C	D	E	F	G
Legal Entity Number: 00010		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units							
3	Gross Cost	1,052,520	1,052,520					
4	Cost per Unit							
5	Non-Medi-Cal Units							
6	Non-Medi-Cal Costs	1,052,520	1,052,520					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Fresno
County Code: 10

County Code: 10		MAA		MAA	MAA			
Legal Entity: FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH		A	B	C	D	E	F	G
Legal Entity Number: 00010		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities								
			01	24	31			
1	Allocation Percentage	100.00%	16.70%	45.07%	38.23%			
2	Total Units		719,048	1,026,095	1,963,375			
3	Total Expenditures	2,004,041	334,695	903,229	766,117			
4	Cost per Unit		0.47	0.88	0.39			
5	Non-Medi-Cal Costs	353,693						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Fresno
County Code: 10

CR

Legal Entity: FRESNO COUNTY DEPARTMENT OF MENTAL HEALTH		A	B	C	D	E	F	G
Legal Entity Number: 00010		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			40					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		4,129					
3	Gross Cost	1,263,044	1,263,044					
4	Cost per Unit		305.90					
5	Non-Medi-Cal Units (Same as Line 2)		4,129					
6	Non-Medi-Cal Costs (Same as Line 3)	1,263,044	1,263,044					

FISCAL YEAR 2003 - 2004

REIMBURSEMENT TYPE				PC	SMA			Costs		
A	B	C	D	E	F	G	H	I	J	K
Mode 55			Total MAA	Total Inpatient Mode 05-Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col I + Col J)
S F's 01-09	S F's 11-19, 31-39	S F's 21-29								
					936,506	1,034,916	5,706,329	7,677,751	393,346	8,071,096
					2,081,940	3,151,692	16,193,819	21,427,451	1,306,718	22,734,169
					730,514	1,166,969	5,061,706	6,959,189	1,059,224	8,018,413
					1,637,691	3,554,054	14,364,464	19,556,210	3,570,945	23,127,155
					810,590	1,157,907	5,939,218	7,907,715	7,907,715	15,815,430
					1,782,613	3,527,354	16,824,675	22,134,643		22,134,643
					730,514	1,166,969	5,061,706	6,959,189	393,346	7,352,535
					1,637,691	3,554,054	14,364,464	19,556,210	1,306,718	20,862,927
							13,151	13,151		13,151
						15,281	36,734	52,015		52,015
							11,665	11,665		11,665
						16,794	32,584	49,378		49,378
							13,685	13,685		13,685
						14,819	37,764	52,583		52,583
							11,665	11,665		11,665
						16,794	32,584	49,378		49,378
					730,514	1,166,969	5,073,372	6,970,854	393,346	7,364,200
					1,637,691	3,570,848	14,397,048	19,605,588	1,306,718	20,912,305
							9,733	9,733	163	9,896
						2,425	14,554	16,979	891	17,869
							8,634	8,634	425	9,059
						2,742	12,910	15,651	2,717	18,368
							10,074	10,074		10,074
						2,752	15,095	17,847		17,847
							8,634	8,634	163	8,797
						2,742	12,910	15,651	891	16,542
					730,514	1,166,969	5,082,005	6,979,488	393,509	7,372,997
					1,637,691	3,573,590	14,409,958	19,621,239	1,307,608	20,928,847
							8,454	28,051	36,506	36,506
							25,069	91,681	116,750	116,750
							9,434	24,882	34,316	34,316
							28,323	81,324	109,647	109,647
							8,942	29,563	38,505	38,505

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004[illegible]